

CITY OF DURHAM, NORTH CAROLINA

Required Supplementary Information

Law Enforcement Officers' Special Separation Allowance

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/91	1,445,458	2,649,871	1,204,413	54.55%	10,044,734	11.99%
12/31/92	1,493,016	2,871,932	1,378,916	51.99%	10,327,655	13.35%
12/31/93	1,539,264	3,094,165	1,554,901	49.75%	11,149,679	13.95%
12/31/94	1,624,368	3,223,004	1,598,636	50.40%	11,303,850	14.14%
12/31/95	1,746,913	3,863,218	2,116,305	45.22%	12,060,121	17.55%
12/31/96	1,878,925	3,991,712	2,112,787	47.07%	12,092,074	17.47%
12/31/97	1,961,552	4,435,507	2,473,955	44.22%	12,388,284	19.97%
12/31/98	2,036,156	4,701,185	2,665,029	43.31%	13,025,695	20.46%
12/31/99	2,082,438	4,929,879	2,847,441	42.24%	14,584,630	19.52%
12/31/00	2,209,918	7,025,893	4,815,975	31.45%	16,468,076	29.24%